Hestern emocrat,

OFFICE

SIDE OF TRADE STREET

CHARACTER IS AS IMPORTANT TO STATES AS IT IS TO INDIVIDUALS, AND THE GLORY OF THE ONE IS THE COMMON PROPERTY

\$4 per annum

EDITOR AND PROPRIETOR.

CHARLOTTE, N. C., TUESDAY, AUGUST

ELEVENTH VOLUME --- NUMBER 581.

THE

DEMOCRAY. Published every Tuesday,

WILLIAM J. YATES,

EDITOR AND PROPRIETOR.

\$4 IN ADVANCE.

Par Transient advertisements must be paid for in For Advertisements not marked on the manuscript for a specific time, will be inserted until forbid, and

ERS OF N. C. TROOPS.

detached

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Andrew J Boyd, J R Winston

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W B Creasman

Wm W Sillers.

Owen N Brown

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C C Blacknall,

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Colonels.	LIEUTCOL'S.	Majors.
J A McDowell. W R Cox. W L DeRos ^{Sc} tt, Beyna Grines, T M Garett I Isaac E Avery. Ed G Haywood, Henry M Shaw, L S Baker, J A J Bradford, C Leventhorpe,		D W Hurt W M Parsley E A Osborne William J Hill,

13 Alfred M Scales, J H Hyman W A Johnston WH Yarboro', GW Hammond Wm A Stowe, H D Lee In J S McElroy, John C Lamb, Thos H Sharpe, W G Robinson, C M Andrews,

17 Wm F Martin. - John D Barry Nelson Slough | W J Stanly 20 Thos. F. Toon. 21 W W Kirkland 23 Danl H Christie R D Johnston, John L. Harris, 24 Wm J Clarke, 25 H M Rutledge, S C Bryson, 26 H K Burgwynn, John R Lane 27 John A Gilmer, jr G F Whitfield 28 Samuel D Lowe, W H A Spear

30 Fran M Parker, James T Kell, 34 John V Jordan, C W Knight 32 Ed J Brabble, W T Williams, G D Coward, 33 Clark M Avery, Robt V Cowan, T W Mayhew 3; WLJ Lowrance J L McDowell 35 M W Ransom, John G Jones, 37 Wm M Barber, W G Morris 38 William J Hoke, John Ashford, 39 David Coleman, F A Reynolds.

40 Artillery-41 John A Baker 42 George C Gibbs, John E Brown, C W Bradshaw 4. Thomas S Kenan, Wm. G Lewis, Walt J Boggan, 41 T C Sing Stary. T L Hargrove, C M Stedman, 46 Edward D Hall, W L Saunders A C McAllister 4 Robert C Hill, S H Walkup, Albert A Hill 49 Lee M McAfee. 50 J A Washington, Geo. Wortham, J C Van Hook 51 H McKethan.

53 Wm A Owens, 54 K M Murchison, Anderson Ellis, Jas A Rogers 55 John K. Conally, Alfred H Belo 57 Arch C Godwin, H C Jones, Jr., James A Craige, 58 John B Palmer, Wm W Profit, J C Keener, 60 Jos A McDowell, Wm H Deaver, W M Hardy 61 Jas. D. Radeliffe, Wm S Devane, [Henry Harding. 62 Robt, G. A. Love, G. W. Clayton D. G. McDowell 63 Peter G Evans, S B Evans,

.60 Jas W Hinton The above Regiments are in the following Brigades: Clingman's-8th, 31st, 51st and 61st. Cooke's-15th, 27th, 46th and 48th. Bate's-29th.

Daniel's-32d, 43d, 45th, 50th and 53d, Davis'--55th. Hoke's-6th, 21st, 54th and 57th, Hampton's—9th, (cavalry) Iverson's-5th, 12th, 20th and 23d Lane's-7th, 18th, 28th, 33d and 37th.

W H F Lee's-19th, (cavalry) Pender's-18th, 16th, 22d, 34th and 38th. Pettigrew's-11th, 26th, 42d, 44th, 47th and 52d. Rausom's-24th, 25th, 35th, 49th and 56th. Ramseur's-2d, 4th, 14th and 30th. Robertson's-41st, 59th, and 63d.

The 10th, 17th, 36th, 40th, 58th, 60th, 62d, 64th and With Regiments are not Brigaded. The 9th, 19th, 41st, 59th, 63d and 64th are eavalry Re

The 16th, 26th and 40th are Artillery Regiments.

In addition to the Regiments, there are the following Battalions: Lieut-Col. Chas E Shober's infantry (formerly Whatton J Green's; Maj J H Nethercutt's Rangers: Maj R W Wharton's Sharpshooters; Maj John W Moore's Artillery; Maj W L Young's Artillery; Maj Alex McRae's Arallery: Col Peter Mallett's camp Guard. Col. Wm II Thomas has a Legion of Highlanders and Indians numbering over 1,500 men.

COTTON CARDS AND SHOES.

Cotton Cards for sale, but an early call will only secure a pair as we only have ten pair. We have on hand and can make to order calf-skin Shoes and Guiters of very fine English leather. Lots ladies' calf-skin Bootees. Lot of thick Brogans, large sizes.

J. F. BUTT, Mint Street. June 23, 1863 tf Charlotte, N. C.

JUST RECEIVED, BLACK ALPACCA,

MATE FLANNELS. SPOOL COTTON-black and white. BLEACHED SHIRTING.

J. S. PHILLIPS. June 23, 1863 tf

Copartnership. WILLIAMS & OATES

Have this day associated with them in the Mercantile and Commission business, LEWIS W. SANDERS. The style of the firm will hereafter be

WILLIAMS, OATES & CO. NOTICE .- All persons indebted to the late firm of Williams & Oates will please call and settle up, as we wish to close our old business.

WILLIAMS & OATES.

DR. J. M. MILLER. Charlotte, N. C.,

Feb. 25, 1862.

NOTICE TO DEBTORS.

All persons indebted to the Estate of Patrick J. aid the Government by selling to it their Cotton rather Lowrie, deceased, are requested to call and make im- than to private capitalists. ur liate payment to Dec 30, 1862 Attorney for Executrix.

AN ACT IN RELATION TO THE MILITIA AND A GUARD THE

Sec. 1. Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same, That the exemptions from servere in the Militia of the State, shall be for the same causes, and to the same extent and no farther,

that are prescribed in the acts of Congress of the Con. federate States, providing for the enrollment of men for the public defence and granting exemptions from the same, commonly called the conscription and ex-Sec. 2. Be it further enacted, That it shall be the

daty of the Governor to cause to be enrolled as a guard for home defence all white male persons not already enrolled in the service of the Confederate States, between the ages of eighteen and fifty years, resident in this State, including foreigners not naturalized, who have been residents in the State for thirty days before such enrolment, excepting persons filling the offices of Governor, Judges of the Supreme and Superior Courts of Law and Equity, the members of the General Assembly and the officers of the several Departments of the Government of the State, Ministers of the Gospel of the several denominations of the State charged with the duties of churches, and such other persons as the Governor, for special reasons, may deem proper subjects of exemption.

Sec. 3. Be it further enacted, That all persons above the age of fifty, who may volunteer for service in said guard for home defence, and shall be accepted by a Captain of a company for the same, shall be deemed to belong thereto, and shall be held to service therein, either generally or for any special duty or expedition as the commanding officers of regiments or companies, according to the nature of the particular service in

question may determine. Sec. 4. Be it further enacted, That the Governor shall cause all persons enrolled in pursuance of the two preceding sections of this act to be formed into companies, with liberty to elect the commissioned officers of such companies, and thence into battalions or regiments, brigades and divisions according to his discretion, and he shall appoint the field officers of such and such as were left asleep on the road; exhausted regiments, brigades and divisions, and shall issue commissions in due form to all the officers

Sec. 5. Be it further enacted, That members of the Society of Friends, commonly called Quakers, may be sum of one hundred dollars according to an ordinance of the Convention of this State in that behalf, ratified the 12th day of May, 1862. Provided that when a Quaker shall have paid or had levied of his property the sum of five hundred dollars under the act of Congress called the conscription law aforesaid, he shall not be required to pay any sum of money for his ex-

Sec. 6. That the said guards for home defence may be called out for service by the Governor in defence of the State against invasion and to suppress invasion, either by regiments, battalions, or companies, en masse, or by drafts or volunteers from the same, as he, in his discretion may direct; shall be under his command through the officers appointed as herein provided shall serve only within the limits of this State, and in terms of duty to be prescribed by the Governor, not of them as may be at any one time called into service, may be organized into infantry, artillery or cavalry as he may direct, and the infantry and artillery may be mounted if he shall so determine, the men furnishing their own horses and accoutrements and arms, when approved by the Governor, on such terms as he shall

Sec. 7. Be it further enacted, That the Governor may furnish to said troops the arms, accoutrements and ammunition of the State when called as aforesaid into active service, and shall prescribe rules for their return and to prevent the waste, destruction or loss of the

Sec. 8. Be it further enacted, That all laws and clauses of laws coming within the meaning and purview of this act be, and the same are hereby repealed. Sec. 9. Be it further enacted, That the commissions of officers of the Militia, called into service by this act. are suspended only during the period of such service Sec. 10. Be it further enacted, That this act shall be n force from the date of its ratification. [Ratified the 7th day of July, 1863.]

EDGEWORTH FEMALE SEMINARY,

Greensboro, N. C. he 4th of August next.

TERMS FOR THE SESSION OF 20 WEEKS:-Board, in cluding washing, lights,fuel, &c., \$220; English Tuition, \$30; Music on the Piano, Harp or Guitar, \$30; Vocal Grecian Painting, \$15; Ancient and Modern Languages, each \$12 50. For further particulars apply to

RICHARD STERLING, Principal. June 30, 1863 2m-pd

NOTICE.

All persons having claims against Wm. J. Cureton ec'd, will present the same to the undersigned within the time prescribed by law; and all those indebted to him are requested to call on the undersigned and C. B. CURETON, make settlement. B. J. CURETON.

G. W. WILLIAMS July 6, 1863

TANNERY.

We have a Tannery in full operation about six miles rom Charlotte, on the C. & S. C. Railroad line. It is a the trade at current prices. A. H. CRIFFITH,

July 13, 1863 tf

C. E. BELL.

North Carolina WHITE SULPHUR SPRINGS.

otion of visitors, and the public can have the benefit of these valuable waters. Prices or Boarn-\$5 per day, .. \$28 per week, \$75 for four weeks.

We have a plentiful supply of Provisions, and a good stock of Ice secured. There is a daily line of Hacks and Mail from the Western N. C. Railroad to the through every disaster, confident that the end will H. L. ROBARDS. June 1, 1863 2mpd Proprietor.

BLANK DEEDS, Warrants, Ejectments, &c. for sale at this Office. Printing promptly executed to order.

TO COTTON PLANTERS.

I have been appointed by the Secretary of the Treasury, Chief Agent for the purchase of Cotton for the Confederate Government within the State of North

Sub-Agents visiting the different parts of the State, buying in my name, will have written certificates of

Has resumed the Practice of Medicine, and can be ton purchased by myself or my agents, on and after By order of the Secretary of the Treasury, all Cot- place .- Salisbury Watchman. found at his Office in the Brawley building opposite to the 18th day of March, 1863, will be paid for in 7 per cent Bonds or Cash, and not & per cent Bonds as stated Bunker's Hill fail? And did the American Rein a former advertisement. Up to that time, however, the 8 per cent bonds will be furnished as stated. Patriotic citizens are now offered an opportunity to

LEWIS S. WILLIAMS.

CHARLOTTE, N. C.

NOTICE.

Our terms are four dollars per year in advance. Individual or local shinplasters will not be received. When sent to us they will be held subject to tioneers are required, with this exception, to pay the sender's call, and not returned by letter.

The Democrat will be discontinued to all subscribers at the expiration of the time for which it is paid. Those who want to continue must renew before or at the expiration of their time.

LETTER FROM GEN. LEE.

An Important Correction. The following document speaks for itself. As to the question of veracity raised, the people of the Confederacy will feel no solicitude about the verdict of the respectable part of Christendom: HEADQ'RS ARMY NORTHERN VIRGINIA,)

21st July, 1863. Gen. S. Cooper, Adjutant and Inspector General. C. S. A., Richmond, Va.:

General: I have see in Northern papers what purported to be an official despatch from Gen. Meade, stating that he had captured a brigade of infantry, two pieces of artillery, two caissons and a large number of small arms, as this army retired and 14th instants.

mond papers, and as its official character may cause it to be believed, I desire to state that it is incorrect. The enemy did not capture any organized by the fatigue and exposure of one of the most inclement nights I have ever known at this season of the year. It rained without cessation, rendering the road by which our troops marched to exempted from the provision of this act by paying the | the bridge at Falling Waters very difficult to pass, and causing so much delay that the last of the troops did not cross the river at the bridge until 1 P. M. on the 14th. While the column was thus detained on the road, a number of men worn down with fatigue, lay down in barns, and by the roadside, and though officers were sent back to arouse them, as the troops moved on, the darkness and rain prevented them from finding all, and many were in this way left behind. Two guns were left in the road. The horses that drew them became exhausted, and the officers went forward to procure

exaggerated in the despatch referred to. I am, with great respect, your ob't serv't,

R. E. LEE, General.

NEVER DESPAIR. The Charleston Mercury reminds those who are capital stock. despondent at the late reverses, that they are not to be compared with those endured by Holland miration of the world, we were beaten from New | the seller, from all taxable sources, exceeds \$500. York to Georgia. The country swarmed over with Cotton factors are commission merchants in con-

tories-and, at one time, having the mere shadow of an army in the field. If Generals Lee and Music, \$12 50; Oil Paining, \$30; Drawing, \$12 50; Bragg and Johnston were to morrow beaten in the field, we would not be in as desperate a condition as our fathers were when General Washington, vanquished at Long Island, Germantown and White Plains, with a handful of men under his command, attacked Princeton in the dead of winter. He, although never successful in any great fight, never despaired. The people, amidst the most disheartening reverses, never despaired .-They still fought on; until at last their enemy was worn out and forced to yield before that indomita-

ble will which reverses only strengthened, and the nearer approach to success by our enemies only made more unconquerable

This is the right view to take of the matter. If we had dreamed of desponding and giving up, the time for that was eighteen months ago, when we first-class Tannery, and we are prepared to purchase, had suffered more reverses than now, and before at market prices, Hides of all descriptions, and supply | the enemy had been embittered by the terrible defeats he has since sustained-before he had decreed a confiscation of our property and an emancipation of our slaves. That, if any, was the time for despondency, not this. It is now too late! Indeed it was too late at the beginning of the war. Things This delightful Summer Resort is now open for the had got in a condition that admitted of nothing but war, and the war admitted and admits now of nothing but independence. Our ancestors achieved independence after seven years of horrible war, all conducted upon our own soil. We have as yet endured but a third of that time, and had more victories than defeats. Let us go on, struggling be what we deserve and desire. - Fayett-ville Observer.

KATADIDS.—A friend who has kept a tolerably correct record for several years, of the appearance of the above noisy insect, informs us that they did not appear this year until the 19th July, and that as capital, but the whole interest during the year is a pretty good index to the time when the first frost will appear, to wit, about the 19th of Octopeace after the 19th October, if not before. In 1863. this hope we know all our readers will heartily

What if Vicksburg has fallen? Did not volution fail? What if Bragg's army changes its position, for reasons only the authorities may know, and deem expedient? Was Nat. Greene, of Revolutionary fame, any the less successful for readvantage? Away with all croakers,

[Save the paper containing this article.] Western Bemorrat. Synopsis of Decisions Made by THE SECRETARY OF THE TREASU-RY, UNDER THE TAX LAWS.

Auctioneers are not liable to pay upon sales made for a dealer who is registered and taxed and at the place of business of such dealer. Auca tax of 21 per cent on all sales made.

Accounts.-Open book accounts are to be taxed according to their true value on 1st July, that value to be ascertained by the Assessor in the

Assessors may be recommended, but cannot be appointed by District Collectors, as the power to appoint such is confined to State Collectors.

Articles taxed by Sec. 1st .- If any of the articles taxed by Sec. 1st of the Tax Act are sold by any person or firm whose business is required to be registered by Sec. 5th, the proceeds of such sales will be subject to the same tax as that imposed upon the sales of other articles by the same establishment. That is, the payment of the ad valorem tax of 8 per cent. upon such articles does not exempt the proceeds of their sale afterwards from the tax of 21 per cent. under Sec. 5.

to the South bank of the Potomac, on the 13th and paying out the revenues of a State university is regarded merely as a disbursing agent, and not This despatch has been copied into the Rich- as a banker, and is, therefore, not subject to the tax on bankers.

> Bonds.-The interest on Confederate bonds is taxable as income under Sec. 8, Act 24th April, not taxable as an eating house. If the principal of ment, being legal sales to the Government. 1863. (See credits.)

missions as income. Cattle.-By section 12, the value of all neat cattle, horses, mules and asses, not used in cultivation, is taxed 1 per cent., to be returned on 1st

November, and tax paid on 1st January next. Cotton-No value is fixed on cotton by the Department. It is the duty of the person holding the cotton, when he makes return, to return it at its true value, according to quality and the locality in which it may be situated. If too low a valuation should thus be placed upon it, in the estimation of the Assessor, it will be the duty of that officer in each particular tax district, to place such value upon it, as the same quality of cotton would demand in that market, under ordinary circumothers. When they returned, the rear of the co. stances of sale. That is, under circumstances of

goods in Europe, is liable to tax under Sec. 1st. not be estimated as a part of his income for the and Switzerland to secure their independence, or The goods so obtained, that is, their gross sales, purpose of taxation. Interest bearing Treasury those of Prussia in her seven years' war with Eu- are also liable to 21 per cent tax when sold in the notes being currency are taxed one per cent. by rope, or those of the Circassians in their twenty | Confederate States. If first sold by an auctioneer, | sec. 1, including the interest which is taxed as inyears' struggle with Russia, or those of our ances- wholesale dealer, or commission merchant, the come. Income and monies of schools, colleges, tors in their seven years' war for independence, proceeds will be chargeable with 21 per cent tax, &c., are exempt; if the teacher is proprietor, the during which we were defeated in every pitched and an additional 21 per cent. will be paid by the income and monies derived by him from the of wool produced any year prior to the year 1863, battle, and had all the old thirteen States and all next person selling, and so on, until they reach school are exempt; but if he is not the proprietor, pays a tax of 8 per cent., ad valorem. our leading cities overrun and conquered for the the consumer. The net profits made by each but employed at a salary, his salary is not exempt time. Instead of the splendid victories which business, person or firm selling them, will also be if above \$1,000 per annum. have won for us, in our present struggle, the ad- taxed as income under Sec. 8, if the income of templation of the law.

Commission Merchants and others taxable unfor the year ending 31st Dec. 1863; and the liability to pay the per centum in gross sales or profits attaches from and includes the 24th April, 1863, the date of the act.

Credits.-Sec. 1st, taxing credits, is to be construed in connection with sec. 8, taxing incomes. of one per cent on capital, or 5, 10, or 15 per cent on incomes. It is not designed to tax capital and again the interest; and this is the idea conveyed by the law when speaking of credits " upon which the interest has not been paid." All interest received during the year 1863 is subject to income tax, and no capital tax is, therefore, designed to be laid upon the credits producing that interest. The rule thus furnished, it follows that the one per cent tax is not laid on credits upon which the nterest has been paid and due up to 1st July; but when the interest has not been paid, the tax falls | Tax Act. upon the capital.

"Value of credits" is construed to mean the principal and interest, if not paid, of all solvent credits, and the estimated value of credits that the holder will swear are not worth the principal and interest. "Credits employed in a business the income of which is taxed under the act" are exempt from the capital tax of 1 per cent. To be entitled to exemption, the credits must form part of and be exclusively used in carrying on the business, and the money derived from them must also be so exclusively used when collected. In case of Confederate and State bonds and stocks. where the interest is payable at stated periods, and has been paid up to the last stated period when it fell due, and the 1st of July intervenes before the next stated period arrives, the credit is not taxed must be returned as income on 1st January next.

join with him that an event so desirable may take used in section 1st, are construed to mean all individual or corporation notes issued for circulation, not eligible. Neither is any person under the age medium of trade in any community in the Con. er of the exceptions. federate States.

are distillers within the meaning of Art 8, Sec. 5. treating before a superior force to a position of Tax Act, and whether they distill exclusively for the government on contract, or for others, are lia- a State other than that of his residence must see duces a friend.

ble to the taxes imposed upon distillers by the Act. that it is duly returned in the Tax District where Where a person is engaged as a regular distiller, situated—he may make the return in person or by he is required under Par. VIII, Sec. 5, to register agent, but he cannot make the return to any offias such, and to pay the specific tax of \$200 and 20 | cer of another State. per centum on the gross sales. He will be authorized to sell his spirits without making any other registry, or paying any other tax upon sales (always saving and excepting the tax on net income.) To distil fruit for 90 days or less is the lesser privilege, and is merged into the greater, where a regular distiller distills fruit; therefore, a regular distiller registered as such, has to pay no additional tax for the privilege of distilling fruit; best manner practicable, under the circumstances of each case, by the oath of the tax-payer and any other available evidence.

but he may, on the contrary, under his registration, distill fruit or anything else, and the spirit derived therefrom when sold is subject to the 20 per cent. on its value just like other spirits. But those who only still fruit for 90 days or less, pay only \$50 specific tax for the time so engaged (not to exceed 90 days) and 50 cents per gallon for the first ten gallons, and \$2 per gallon on all spirits distilled beyond that quantity.

Dwelling Houses, &c .- Every person owning dwelling houses or building lots in a city, town or village, if not actually rented to another, whether occupied by himself or not, will be required to pay an income tax upon the estimated annual rent.

Bankers .- An insurance company, in receiving rent of lands not cultivated, or dwellings or other such stocks, &c., when disposed of at private sale. buildings not in the city, town or village.

ing house for pupils of a school, belongs to and sioners under the impressment laws, are liable to a inures to the sole use and profit of the school, it tax of 21 per centum on the sales thereof to the forms a part of the income of the school, and is Government-such sales, though under impressa school, not being the proprietor, but receiving a Where sugars or other property is seized by the Brokers are taxed by Sec. 8 upon their com- stated salary, keeps a boarding house for pupils on Government, the sale is not effected until the price his own account, six or more boarding with him, thereof is fixed by the appraisers, and paid. It is then he is deemed to be the keeper of an eating | the payment which consummates the sale. house, to be determined by the amount of estimated or actual annual rent.

or license gambling. If a tax-payer holds, on the | sion merchants are liable for the 24 per cent. tax first of July a sum of money, he is bound to re- upon sales of tobacco for the manufacturer. turn the amount, and pay thereon a tax of one per cent. The law does not inquire how he come to possess it-whether by lawful or unlawful practices. He may have stolen it, yet the receipt by the Government of a tax thereon would not legalize

Income.—Persons returning income, should relumn had passed the guns so far that it was deem- voluntary and enforced sale. The same rule will turn income and profits derived from every ined unsafe to send back for them, and they were apply to the articles of wool and tobacco, as well vestment of labor, skill, property or money, and the exceeding three months at one term. They, or so many thus lost. No arms, cannon or prisoners were as to every other taxable article. Cotton of the income and profits derived from any source whattaken by the enemy in battle, but only such as growth of any year prior to the year 1863, in the ever, except salaries. The interest on Confederate were left behind under the circumstances I have hands of manufacturers on 1st July, is liable to bonds is an income derived from the investment of described. The number of stragglers thus lost I pay a tax of 8 per cent. Manufacturers selling money and therefore is taxable. So is the interest am unable to state with accuracy, but it is greatly | their own fabrics by the piece, and other articles, on interest bearing Treasury notes. Income from are subject to be taxed as wholesale dealers. Also, all sources, with the exceptions specified in the to pay tax on their income - and joint stock com- tax act, should be returned to the assessor. When panies and corporations to pay certain portion of a joint stock company or corporation reserves the annual earnings set apart as dividend and reserve portion of their annual earnings set apart as divifund, according to the per centum yielded on the | dend and reserved fund, and pays the same to the collector, as required by article 6, sec. 8, Tax Act. Cotton in Confederate States, hypothecated for then the dividend paid to the stockholder shall

> Liquors sold by commission merchants for others pay the same tax as other goods. But regular wholesale or retail dealers are prohibited der Sec. 5, 24th April, 1863. The specific tax is under separate registry, paying the tax of five or people. The Te Deum has been sung in the ten per centum as the case may be.

> Manufacturers of saddlery, harness, &c., and dealers in same, selling artillery harness to the Government, decided to be wholesale dealers, and liable to registry and tax as such. Manufacturers of all goods, wares and merchandize, whether The scheme of the law is to lay an alternative tax foreign or domestic manufacture, are liable to a tax of 21 per centum on their sales. Therefore, nails, candles, cotton and woolen goods, cotton yarns, flour, shoes, boots, hats, clothing and other according to the designs of the Emperor, which articles of domestic manufacture are subject to the designs he, Gen. Forey, is instructed to explain. tax, whether sold by the manufacturers themselves | These designs are clearly and absolutely set forth. or their agents.

Manufacturers of firearms for the Government, who sell to it under contract, are deemed wholesale merchants or dealers under the act, and tax- ing to the French law. Taxation to be regulated ed accordingly. The income derived from the "as in civilized countries," and certain taxes on manufacturing business is also taxed by sec. 8, consumption to be suppressed. Recruiting for the

Act, only exempts the sales of agricultural products, when sold by commission merchants for the ble," freedom of worship is to be proclaimedproducers themselves. The sales of negroes, "that great principle of modern society."

To carry out and establish this system of govwhether sold for the persons who have raised or others, are not exempt.

Naval Stores, salt, wines, and all the other articles enumerated in section 1, and agricultural products of the growth of any year preceding the year 1863, and not necessary for family consumption, for the unexpired portion of the year, subject to a tax of 8 per cent. It is immaterial in whose hands they are found on 1st July; the person then holding, possessing or controlling them, is bound to return and pay the tax on them.

sessment Act, no person is eligible to any of the World. Henceforth, the Gulf will be swarming offices enumerated in the Act under the age of Credits include all unliquidated demands, such as forty, unless he comes within one or the other of ber. They generally live about three months and open accounts due and unpaid, which are to be the two classes of persons named in the latter part the Confederate Government within the State of North Carolina, and will pay for the same in 7 per cent Bonds or Cash.

They generally live about three months and then disappear. Our friend thinks we will have taxed according to their true value, on July 1st, who have furnished substitutes, and who have not ves more than pleased. Mexico, in her chronic Currency.-The words "other currency," as been disabled in the military service, or declared ansit for military duty by the proper board, are and generally received and used as currency or a named eligible unless he is within one or the oth-

Produce.-The proceeds of the sale of produce Distillers .- All persons or partnerships who consigned by the producer to commission merdistill or manufacture spirituous liquors for sale, chants, and sold for account of the producer are above named, she is the only one we could tolerate not taxed.

Salaries of Ministers of the Gospel and Teachers are taxed under Sec. 7 of the Tax Act, if they exceed \$1,000, unless the minister is employed in the military or naval service of the Confederate States, in which case his salary is exempt. Any person, other than those mentioned in the exceptions in Sec. 7, receiving two or more salaries from different sources, amounting together to more than \$1,000 per annum, though each salary may be less, must return the aggregate and pay tax

Slaves .- The estimated value of the annual hire of all slaves, not engaged in the cultivation of farms, or some other business, the profits of which are taxed as income is also to be taxed as income. And this includes all house and body servants, whether in town or the country, gardners, cooks, nurses, &c. If negroes be engaged partly in house-hold and partly in planting duties, it will be proper to include the value of partial hire for household work.

Stocks and money credits sold by auctioneers This does not apply to uncultivated lands in the | are liable to a tax of one-fourth of one per centum country. The Act does not tax the estimated on gross amount of sales. No tax upon sales of

Sugars impressed in the hands of commission Eating Houses .- If a steward's hall, or board- merchants, and the price thereof fixed by commis-

Tobacco.-All tobacco, manufactured or unmanufactured, grown prior to the year 1863 is Gambling Houses .- The income and profits taxed 8 per centum, by see. 1st Tax Act. The of gambling houses not being exempted by the manufacturer of tobacco is not considered a produ-Act, are subject to the tax. This does not legalize | cer in the contemplation of the law, and commis-

> Valuation of Credits .- The value of credits means the principal and interest due to July 1st, added-that is, if the credits be solvent. If they are not solvent, the tax payer will be required to so state under oath and they will be valued according to the best evidence the nature of the case will admit of by the Assessor. All taxable sulicets, whether capital, property, income, or anything else, must be assessed and valued according to their value in Confederate notes. If the holder of a credit refuses to endorse his willingness thereon to receive Confederate notes in payment of such credit he thereby proves that he values it at a higher rate, and, according to the provisions of Sec. 24, Assessment Act, in that case it will be the duty of the Assessor to regard the credit as representing so much silver or gold, and to assess it as he would silver or gold coin at its regular market value on 1st of July. If, however, the holder will endorse upon such credit his willingness to receive Confederate notes in payment, it shall not be taxed at any higher rate than the

Wool, produced in 1863, is to be taxed in kind: and the farmer is not privileged to commute by paying the estimated value thereof. The product

amount it may represent in Confederate notes.

FRANCE IN MEXICO.

From the proclamation of Gen. Forey in the city of Mexico, it is evident that we are about to have France as a permanent neighbor on our Southern from selling liquors, under their registration as frontier. The French army is in full possession of such, and if they sell liquors, will have to do so the metropolis, appearently to the great joy of the Cathedral; most of the Mexican cities had notified their adhesion to the new order of things. , A government had been inaugurated-the Executive to consist of Almonte, the Bishop of Mexico, and Gen. Salas; and we are told this arrangement was received with vehement cheers for France, the Emperor, and the Mexican monarchy.

Gen Forey's proclamation invites the cooperation of all good Mexicans in establishing a government There are to be no more forced contributions. Sales of national estates, made in good faith, are to remain valid. The press is to be regulated accordarmy to be conducted according to a settled sys-Merchants' Commission .- Par. 13, sec. 5, Tax tem. The Catholic religion is to be respected, and bishops are to be restored to their sees. "If possi-

> ernment will require the continued aid and supervision of his Imperial Majesty, and we may be quite sure that he will not fail to afford that paternal assistance.

Thus Mexico is a French dependency. Notwithstanding the defection of England from the enterprise, on its very threshold, and the secret or open opposition both of England and the Federal Union, the Emperor has gained his point, after a short war; has achieved perhaps the grandest work of his reign, and established a predominating Officers .- Under the 39th Section of the As- French influence in the fairest region of the New with French ships of war; French soldiers will be seen on the Rio Graude; and in all political arrangements of this continent, France will be counanarchy, was bound to fall under the overmastering influence of either England, the United States, or France. France is the only Power in the world that has manifested any friendly feeling towards this Confederacy in its terrible struggle for independence. She is united to us by many ties of interest and of sympathy; and, of the three Powers on our Southern border. By settling herself in Returns .- A person owning taxable property in Mexico, she not only keeps out enemies, but intro-